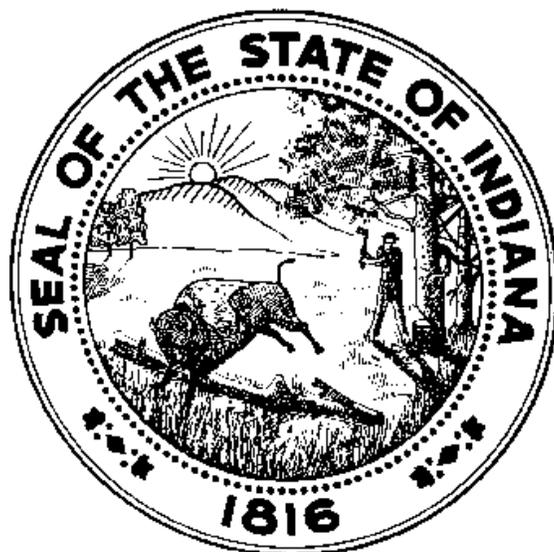


**ACCOUNTING AND UNIFORM COMPLIANCE
GUIDELINES MANUAL
FOR
COUNTY AUDITORS
OF INDIANA**



Issued By

State Board of Accounts
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FOREWORD

This Manual of Instructions for County Auditors has been prepared in the interest of providing more uniform accounting procedures in the ninety-two counties and to assist county auditors in discharging their duties and responsibilities. The manual consists of twenty-three chapters, listed in the Table of Contents.

Chapter IV contains a list of all forms and records and, where necessary, many of the forms and records have been illustrated; however, because of the numerous forms and records in use and, since most are explained in the manual or their use is self-explanatory, not all are illustrated.

Throughout the manual an effort has been made to assemble and discuss each subject in such a manner as to minimize revisions which may be required as a result of new legislation, opinions of the Attorney General, court decisions and rulings of state and federal agencies, and for that reason, many laws, legal opinions and decisions are not included. As stated on page 1-3, legal references are furnished in the manual only where required to explain subject matters and you should continue to consult the County Bulletins issued by this board and the legal references cited on page 1-3, if a legal question arises which is not covered in the manual, or consult the attorney representing the county.

The manual was originally prepared by Richard L. Worley of the State Board of Accounts, former Deputy County Auditor of Monroe County.

The manual is the property of the office and should be carefully preserved and turned over to your successor. We hope you will find it to be helpful and we invite county auditors and deputies to offer suggestions for its improvement.

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Marilyn S. Rudolph, CPA, Deputy State Examiner

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